

# Exhibit N

From: James.Essenberberg@STC001  
To: ROOK321@aol.com  
Cc: Douglas.Wilson  
Sent: Monday, 7 October 2002 4:19pm ET  
Subject: Re: account status update....

I'll copy this to Doug Wilson - He researched the other adjustments last week. We'll need some PO or invoice numbers to work from....I'll have him call you....

Your total finance charges are \$17,799.77 - of which \$8,210.14 are over 30 days...(eventually you'll need to pay some of these....)

Yeah, our local team won their game 60 to 27 (no passes - over 600 yards rushing....) It is fun to watch - very macho football! It is pro-ball compared to our NFL team - the Lions are not very good!

Thanks for the update - I really need you to get after the over 90 amounts!

Thanks,

Randy Essenberg  
(jessenbe@steelcase.com)  
Manager Dealer Financial Accounts, South Region  
PHN: 616-475-2147  
FAX: 616-248-7056

<----- Forwarded letter follows----->  
Date: Monday, 7 October 2002 4:01pm ET  
To: JESSENBE  
From: ROOK321@aol.com  
Subject: Re: account status update....

Hello Randy, I hope you all won your game the other night. sounds like you guys play pro-ball up north in high school. On those balances does that include finance charges? If so I need to see a true amount due minus those charges. Also Ms. Lee is reconciling your statement as we discussed the other day and she began on Friday. I ~~wasn't able to find the money to pay the bill for the other day~~ ~~Blue/Steelcase Billing Services called me yesterday and said that the discount for Blue/Steelcase in Selma was not available. The Main office is in Montgomery covers central Alabama which is where we are. Selma which was part of that project. Off the top of my head that is another 10K in discounts that is due. I think. Can you help me or point me to who it was that check on these invoices for me and I can chat with them on that. Thanks for your help on this.~~ ~~Michael~~